

EXHIBIT A

Wings of Medina Liquidation Inc., et al Liquidating Trust
Claims Register Adjustments - For Failure to Provide TIN
As of 11/15/18

Exhibit A

Creditor Name	Address1	Address2	City	State	Zip	Alternate Address1	Alternate City	Alternate State	Alternate Zip	TOTAL Unsecured Claim
Alan Molocca	323 Springbrook Dr., Apt 205		Medina	OH	44256					50.00
Arkadin, Inc.	PO Box 347261		Pittsburgh	PA	15251-4261					487.14
Band - Taylor Bree	12010 Setler Drive		Fredericksburg	VA	22407					250.00
Ben E. Keith	P.O. Box 2185		Denton	TX	76202					393.80
Beverage Dist	3800 King Ave.		Cleveland	OH	44114					534.16
Brandon Dombard	12912 Oak View Blvd.		Garfield Hts.	OH	44125					50.00
Capital City Mechanical Service	P.O. Box 481910		Charlotte	NC	28269	8421 Old Statesville Rd., STE 9	Charlotte	NC	28269-1832	1,394.00
Christine A. Thomas	305 Elizabeth Street		Glen Dale	WV	26038					50.00
Christopher Calhins	1140 Skyline Dr.		New London	NC	28127					75.00
Colello, Michael J	3020 Maplewood Dr		Sharpville	PA	16150					500.00
Comfort Suites Near Stonebriar	4796 Memorial Dr.		The Colony	TX	75056					3,452.90
Corey Dobson	10941 Huntington wood Cir		Fredericksburg	VA	22407					60.00
Divieste, Dante B	2867 Sweet Flag Way		Slow	OH	44224					50.00
Dolgowicz, Brian J	169 Chester Avenue		Wadsworth	OH	44281					500.00
Dreamscapes	2002 Sheldon Lane		Catlett	VA	20119	3588 Torrington Lane	Catlett	VA	20119	150.00
Garda CL Great Lakes	Lockbox #233209		Chicago	IL	60689-5332	201 Schofield Dr.	Columbus	OH	43213-3831	267.76
Hercules Cleaning Services	5735 Walcott Ave		Fairfax	VA	22030					350.00
James Tanelloff	237 Silvan Lane		Madison	VA	22727					400.00
Jamit Gearing	11162 Blossom Ave.		Parma Heights	OH	44130					50.00
Jeff Multhead	5879 Butler Grange Rd.		Salem	OH	44460-9555					50.00
John David	3960 Claridge Dr.		Austintown Township	OH	44511					319.40
Loomis Armored US, LLC	Dept. Ch. 10500		Palatine	IL	60055-0500	2500 City West Blvd., STE 900	Houston	TX	77042	979.71
Mark Jacobson	37 SMITH AVENUE		Sharon	PA	16146					145.00
Michael Jones	d/b/a A-1 Snowplowing	976 Colonial Dr.	Youngstown	OH	44505					150.00
Mike Mazurek & Sons	7683 Thompson Sharpville Rd		Burghill	OH	44404					190.00
Nate Tomko	167 Taylor Ave.		Sharon	PA	16146					550.00
Newberry, Jennifer L	1180 Clark Rd		Enon Valley	PA	16120					50.00
Protap	337 Nugent Dr.		Lincoln	IL	62656	900 Christopher Ln.	Springfield	IL	62712	100.00
QS & L Douglasville	101 Chestnut Street		Sharon	PA	16146					912.51
Rob Mullari	68 Wynfield Lane		New Wilmington	PA	16142					146.54
Sant Serve Inc.	PO Box 985		Buffalo	NY	14221-0985					91.35
Southern Wine & Spirits	PO Box 864860		Orlando	FL	32886-4860	8888 Keystone Crossing, STE 1200	Indianapolis	IN	46240-4621	172.14
Squeezege Pros., Inc	1219 River Highway		Mooreville	NC	28117					469.00
Stanley Convergent Security	Dept Ch 10651		Palatine	IL	60055	9350 Sunlight Dr.	Fishers	IN	46037	154.74
Vanessa McKelvey	9311 St. Rd. 224		Deerfield	OH	44411					50.00

EXHIBIT B

Wings of Medina Liquidation Inc., et al Liquidating Trust
Proposed Final Distribution
As of 11/15/18

Exhibit B

Claim Number	Creditor Name	Creditor/Notice Name	Address1	Address2	City	State	Zip	TOTAL Unsecured Claim	Final Distribution
5	Brothers Lawn Care		PO Box 1		LIGHTFOOT	VA	23090	260.00	58.31
	A Roolerman Sanit-System		101 E State		MODESTO	IL	62667	422.92	94.84
	A-Abie Plumbing Inc		320 Shenandoah Ave.		BROADWAY	VA	22815	265.00	59.43
	ABC Fire Inc.		10250 Royallion Road		North Royalton	OH	44133	494.30	110.85
	Abco Fire Protection, Inc.		P.O. Box 931933		CLEVELAND	OH	44193	486.00	108.99
	Ace Sign Co.		2540 S 1st St		SPRINGFIELD	IL	62704	178.84	40.11
46	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	343.74	77.09
47	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	1,512.00	339.08
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	114.89	25.76
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	994.86	223.10
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	280.25	62.85
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	392.59	86.04
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	425.84	95.50
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	154.88	34.73
	Ad Specs, Inc.		475 South Buhl Farm Drive		Hermitage	PA	16148	416.48	93.40
	Advanced Lock & Security		Edward J Sheski II		WHEELING	WV	26003	142.04	31.85
	Aimee Herman		3716 Livingsood Dr	1055 Market St	Jamestown	PA	16134	197.58	44.31
	Airgas National Carbonation		PO Box 602792		CHARLOTTE	NC	28260-2792	519.59	116.52
	AIS Commercial Parts & Service		1005 Parkway View Drive		Pittsburgh	PA	15205-1214	194.51	43.62
	AIS Commercial Parts & Service		1005 Parkway View Drive		Pittsburgh	PA	15205-1214	584.50	131.08
89	Alchemy Sound & Vision		2112 Broadway St, NE #115		Minneapolis	MN	55401	3,746.36	840.15
131	Allen County War Memorial Coll		4000 Parnell Ave.		Fort Wayne	IN	46805	11,875.00	2,663.05
	Alliance Systems Group		9236 South Madison Street		BURR RIDGE	IL	60527	468.00	104.95
	Allied Waste Services #794		P.O. Box 78829		PHOENIX	AZ	85062-8829	898.41	201.47
	Also		PO Box 13425		Ronoke	VA	24033	105.54	23.67
	Ambiance Radio		79 E. Daily Dr. Ste 263		Camarillo	CA	93010	50.00	11.21
	Ambiance Radio		79 E. Daily Dr. Ste 263		Camarillo	CA	93010	50.00	11.21
	Ambiance Radio		79 E. Daily Dr. Ste 263		Camarillo	CA	93010	50.00	11.21
	Ambiance Radio		79 E. Daily Dr. Ste 263		Camarillo	CA	93010	50.00	11.21
	Ambiance Radio		79 E. Daily Dr. Ste 263		Camarillo	CA	93010	50.00	11.21
	Ambiance Radio		79 E. Daily Dr. Ste 263		Camarillo	CA	93010	50.00	11.21
	Ambiance Radio		79 E. Daily Dr. Ste 263		Camarillo	CA	93010	50.00	11.21
	Ambiance Radio		79 E. Daily Dr. Ste 263		Camarillo	CA	93010	50.00	11.21
14	Ameren Illinois		2105 E State Route 104		Pawnee	IL	62558	200.48	44.96
	American Classic Carpet Care,		P O Box 28106		MATTHEWS	NC	28106	200.00	44.85
	Anherst Alarm, Inc.		435 Lawrence Bell Dr.		BUFFALO	NY	14221	374.10	83.89
	Aramark Uniform Services		26549 Network Place		Chicago	IL	60673-1265	78.72	17.65
	Aramark Uniforms		AUS Central Lock Box	P.O. Box 731676	DALLAS	TX	75373-1676	292.75	65.65
	Arcel Equipment Company		PO Box 26269		Richmond	VA	23260-6269	521.49	116.95
17	ARCP OS Fredericksburg VA, LLC		PO Box 10699		Lynchburg	VA	24506-0699	272.54	61.12
	AT&T		2325 East Camelback Road, Suite 1100		Phoenix	AZ	85016	820,000.00	183,890.40
	AT&T		PO Box 5014		Carol Stream	IL	60197-5014	80.44	18.04
	AT&T		PO Box 5080		Carol Stream	IL	60197-5080	245.91	55.15
	Atmos Gas		PO Box 5080		Carol Stream	IL	60197-5080	537.14	120.46
88	Atom-Matic Refrigeration Inc.		PO Box 790311		St. Louis	MO	63179-0311	1,072.75	240.57
	Bailey Consulting Group		623 W. Federal St.		NILES	OH	44448	1,754.58	393.48
81	Ball Toilet & Septic Services		10460 Roosevelt Boulevard		SAINT PETERSBURG	FL	33716	750.00	168.19
	Biblis, Laurie A		P.O.Box 2072		SAINT PETERSBURG	FL	33716	405.00	90.82
	Bier Bros, LLC		3892 Windsor Court		Hermitage	PA	16148	36.80	8.25
	Blue Ridge Beverage		14837 Detroit Avenue	Suite # 312	Lakewood	OH	44107	200.00	44.85
	BMI		349 South Oak Lane	PO Box 190	Waynesboro	VA	22980	1,411.38	316.51
	BMI General Licensing		PO Box 630893		Cincinnati	OH	45263-0893	3,239.00	726.37
67	Boulevard Produce		PO Box 630893		CINCINNATI	OH	45263-0893	1,425.00	319.57
156	Bridge Funding Group, Inc. f/k/a United Capital Business Lending, Inc.		655 Young Street		Tonawanda	NY	14150	3,060.48	686.33
	Brinks INC.		Womble Carlyle	222 Delaware Ave, Suite 1501	Wilmington	DE	19801	2,400,959.05	538,430.87
	Brokaw		PO Box 101031		Atlanta	GA	30392-1031	835.26	187.31
54	BullsEye Telecom, Inc.		1213 W. 6th Street		CLEVELAND	OH	44113	15,000.00	3,363.85
	Carentbauer		25925 Telegraph Rd, Ste 210		Southfield	MI	48033	456.00	102.26
25	Carne And Company		1900 Jacob Street		Wheeling	WV	26003	2,419.80	542.66
			PO Box 612		Sharon	PA	16146	395.05	86.59

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Proposed Final Distribution
As of 11/15/18

Exhibit B

Claim Number	Creditor Name	Creditor/Notice Name	Address1	Address2	City	State	Zip	TOTAL Unsecured Claim	Final Distribution
	Carney & Sloan Inc.		518 Main St		Wheeling	WV	26003	671.93	150.68
	Carolina Cutlery		P O Box 7106		CHARLOTTE	NC	28241	55.50	12.45
	Central Window Cleaning		PO Box 347154		Cleveland	OH	44134	96.08	21.55
	Central Window Cleaning		PO Box 347154		Cleveland	OH	44134	162.00	36.33
	Central Window Cleaning		PO Box 347154		Cleveland	OH	44134	192.60	43.19
	Central Window Cleaning		PO Box 347154		Cleveland	OH	44134	277.56	62.24
61	CenturyLink Communications, LLC (f/k/a Qwest Communications Company, LLC)		931 14th St		Denver	CO	80202-2994	1,399.34	313.81
	Charlotte Motor Speedway		PO Box 600		CONCORD	NC	28026	3,750.00	840.96
	Chesbay Dist (Tri Cities Beverage)		612 Industrial Park		Newport News	VA	23608	750.02	188.20
	Cintas Centralized	A/R (310)	PO Box 630910		Cincinnati	OH	45263	428.64	96.13
	Cintas Centralized	A/R (310)	PO Box 630910		Cincinnati	OH	45263	514.85	115.46
	Cintas Corp.	A/R (310)	PO Box 630910		Cincinnati	OH	45263	766.62	171.92
	Cintas Corp.		PO Box 630803		Cincinnati	OH	45263-0803	36.86	8.27
	Cintas Corp.		PO Box 630803		Cincinnati	OH	45263-0803	329.68	73.93
	Cintas Corporation		PO Box 631025		Cincinnati	OH	45263-1025	319.32	71.61
	Cintas Corporation #011		PO BOX 630910		CINCINNATI	OH	45263-0910	535.92	120.18
	Cintas Corporation #012		PO BOX 630910		Cincinnati	OH	45263-0910	501.11	112.38
	Cintas Corporation #013		PO BOX 630910		Cincinnati	OH	45263-0910	646.00	144.87
	Cintas Corporation #310		PO BOX 630910		CINCINNATI	OH	45263-0910	777.63	174.39
	Cintas Corporation #318		PO BOX 630910		CINCINNATI	OH	45263-0910	663.24	148.74
	Cintas First Aid & Safety		PO Box 631025		Cincinnati	OH	45263-1025	176.35	39.55
	Cintas First Aid & Safety		PO Box 631025		Cincinnati	OH	45263-1025	73.69	16.53
334	City of Concord - Collections		PO Box 580469	2200 Cowan Blvd	CHARLOTTE	NC	28258-0469	9,876.38	2,214.84
	City of Fredericksburg Police		Record Department		FREDERICKSBURG	VA	22401	200.00	44.85
20	City of Fredericksburg, Virginia	Brenda A. Wood, Treasurer	PO Box 267		Fredericksburg	VA	22404	3,892.99	873.03
	City of Harrisonburg VA	City Treasurer-Water	PO Box 1007		Harrisonburg	VA	22803-1007	684.04	153.40
358	City of Newport News, Virginia	City Attorneys Office	2400 Washington Ave, c/o Joseph M. DuRant		NEWPORT NEWS	VA	23607	100.00	22.43
	City of Plano		PO Box 861980		Plano	TX	75086-1890	1,425.72	319.73
	City of Vermilion		5511 Liberty Ave.		Vermilion	OH	44069-1309	881.63	197.71
71	City Utilities Ft Wayne	Utilities Department	PO Box 2269		Fort Wayne	IN	46801	110.48	24.78
105	City Water Light Power		Municipal Center West	300 S. 7th St. Room 101	SPRINGFIELD	IL	62757-0001	1,763.24	395.42
	CL Communications, LLC		1911 North 13th Street	Suite W200	TAMPA	FL	33605	597.00	133.88
	Clear Channel Broadcasting Inc		7461 South Avenue		Boardman	OH	44512	621.00	139.26
	Clear Channel Broadcasting Inc		P.O. Box 847247		DALLAS	TX	75284-7247	1,000.00	224.26
	Clear Channel Broadcasting Inc		PO Box 847572		Dallas	TX	75284-7572	3,000.00	672.77
	Clear Channel Broadcasting Inc		PO Box 406269		Atlanta	GA	30384-6269	7,500.00	1,681.92
31	Cleveland Compaction Services		8059 Lewis Rd	Building B	BEREA	OH	44017	1,405.36	315.16
92	Climate Control Refrigeration		3085 Seneca Street		Buffalo	NY	14224-2648	714.48	160.23
5	Columbia Gas of Ohio, Inc.		PO Box 117		Columbus	OH	43216	5,489.23	1,231.00
	Com Doc		PO Box 932159		Cleveland	OH	44193	24.99	5.60
	Com Doc		PO Box 41602		PHILADELPHIA	PA	19101-1602	35.85	8.04
99	Commercial Foodservice Repair, Inc.	Tech-24	410 E. Washington Street		Greenville	SC	29601	11,728.72	2,630.24
88	Commercial Property Maint		772 Spencer Ave.		Sharon	PA	16146	969.20	217.35
	Computerized Waste Systems		PO Box 32428		Louisville	KY	40232	473.40	106.16
18	Con Edison Solutions		100 Summit Lake Drive, Suite 410		Valhalla	NY	10595	2,444.67	548.23
	Constellation NewEnergy, Inc.		14217 Collections Drive		Chicago	IL	60693	346.98	77.81
	Constellation NewEnergy, Inc.		14217 Collections Drive		Chicago	IL	60693	22.36	5.01
315	Conland Savings and Banking Company	Attorney Timothy M. Reardon	6550 Seville Drive, Suite B		Canfield	OH	44406	800,000.00	179,405.27
	Courtyard Marriott		3462 Freedom Road		SPRINGFIELD	IL	62704	1,863.66	417.94
	Cozzini Bros., Inc.		350 Howard Ave.		Des Plaines	IL	60018	32.48	7.28
	Cozzini Bros., Inc.		350 Howard Ave.		Des Plaines	IL	60018	11.13	2.50
	Cozzini Bros., Inc.		350 Howard Ave.		Des Plaines	IL	60018	69.28	15.54
	Cozzini Bros., Inc.		350 Howard Ave.		Des Plaines	IL	60018	15.00	3.36

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Claim Number	Creditor Name	Creditor/Notice Name	Address1	Address2	City	State	Zip	TOTAL Unsecured Claim	Final Distribution
	Creative Purchasing		PO Box 1015		Dade City	FL	33526	6,000.00	1,345.54
	Cross Brothers Realty, Inc.	c/o Raquel Taylor	2525 West 26th Street, Suite 202		Erie	PA	16506	1,000.00	224.26
	Cruisin Times Magazine		20545 Center Ridge Road	Suite LL #40	Rocky River	OH	44116	160.00	35.88
	CubeSmart		4105 Fairway Dr		Carrollton	TX	75010	300.00	67.28
	Fair Harbor Capital, LLC		Ansonia Finance Station	P.O. Box 237037	New York	NY	10023	2,926.70	666.33
	Fair Harbor Capital, LLC		Ansonia Finance Station	P.O. Box 237037	New York	NY	10023	1,353.62	303.56
	Fair Pro Solutions		PO Box 552210		Detroit	MI	48255-2010	168.00	37.68
	Darling International Inc.		PO Box 552210		Detroit	MI	48255-2210	126.00	28.26
	DDC Partnership		577 Wendemere Dr.		Hubbard	OH	44425	500.00	112.13
337	Deep Cleaning Solutions		PO Box 2204		Hudson	OH	44236	203.77	45.70
	Denny ODeens		60 Claremont Dr.		Brunswick	OH	44212-1504	1,639.77	367.73
	Department of Alcoholic		PO Box 27491		Richmond	VA	23261	1,732.10	388.43
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	459.02	102.94
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	2,411.42	540.78
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	1,451.66	325.54
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	3,862.08	866.10
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	967.48	216.96
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	1,495.82	335.45
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	1,029.56	230.89
	Direct TV		PO Box 60036		Los Angeles	CA	90060-0036	989.24	221.84
225	Division of Water	Department of Public Utilities	1201 Lakeside Avenue		Cleveland	OH	44114	1,069.60	239.86
260	Division of Water	Department of Public Utilities	1201 Lakeside Avenue		Cleveland	OH	44114	1,815.28	407.09
281	Division of Water	Department of Public Utilities	2705 S. Pleasant Valley Rd		Cleveland	OH	44114	125.87	28.23
	Dixie Beverage		P.O. Box 3306	3090 Colt Rd.	Winchester	VA	22601	421.68	94.56
	E.L. Pruitt Co.		24198 NETWORK PLACE		SPRINGFIELD	IL	62708	135.00	30.27
	Ecolab Food Safety Specialties		26252 Network Place		Chicago	IL	60673-1241	161.82	36.29
	Ecolab Pest Elim Div		734 Manor Dr		Argyle	TX	76226	668.01	149.61
	Econiq		9405 Smithson Lane		Brentwood	TN	37027	500.00	29.13
66	Elite Service		2001 Old Greenbrier Rd	Suite F	Chesapeake	VA	23320	377.31	84.61
291	Equipsource Capital		PO Box 861809		Plano	TX	75086	652.61	146.35
45	ERB Electric Company		500 Hall St	Suite 1	Bridgeport	OH	43912	317.61	71.23
	Everbank Commercial Finance		PO Box 911608		Denver	CO	80291-1608	388.73	87.18
	Fair Harbor Capital, LLC	As assignee of HKM Printing Services, LLC	Ansonia Finance Station	PO Box 237037	New York	NY	10023	2,305.72	517.07
	Fair Harbor Capital, LLC		Ansonia Finance Station	PO Box 237037	New York	NY	10023	2,823.10	633.10
	Fair Harbor Capital, LLC		Ansonia Finance Station	PO Box 237037	New York	NY	10023	758.38	170.07
	Fair Harbor Capital, LLC		Ansonia Finance Station	PO Box 237037	New York	NY	10023	1,534.90	344.21
	Federal Express		PO Box 371461		Pittsburgh	PA	15250-7461	12.38	2.78
	Federal Express		PO Box 371461		Pittsburgh	PA	15250-7461	15.89	3.56
	Federal Express		PO Box 371461		Pittsburgh	PA	15250-7461	42.48	9.53
	Federal Express		PO Box 371461		Pittsburgh	PA	15250-7461	52.69	11.82
	Federal Express		PO Box 84515		Palatine	IL	60094-4515	157.34	35.28
	Federal Express		PO Box 371461		Pittsburgh	PA	15250-7461	14.08	3.16
	Financial Information Technologies, Inc		3109 W. Dr. MLK Blvd. Ste. 250		Pittsburgh	PA	15250-7461	38.79	8.70
	Financial Information Technologies, Inc		3109 W. Dr. MLK Blvd. Ste. 250		Tampa	FL	33607-6240	25.00	5.61
	Financial Information Technologies, Inc		3109 W. Dr. MLK Blvd. Ste. 250		Tampa	FL	33607-6240	25.00	5.61
	Financial Information Technologies, Inc		3109 W. Dr. MLK Blvd. Ste. 250		Tampa	FL	33607-6240	25.00	5.61
	Financial Information Technologies, Inc		3109 W. Dr. MLK Blvd. Ste. 250		Tampa	FL	33607-6240	25.00	5.61
	Financial Information Technologies, Inc		3109 W. Dr. MLK Blvd. Ste. 250		Tampa	FL	33607-6240	25.00	5.61
33	Fire Fighter Sales & Service C		791 Commonwealth Dr.		Tampa	FL	33607-6240	25.00	5.61
42	First General Services		712 Spearman Avenue		Warrendale	PA	15086	10,377.00	2,327.11
					Farrell	PA	16121	1,723.05	386.41
	Fish Consulting		2001 Hollywood Blvd.	Suite 310	Hollywood	FL	33020	6,000.00	1,345.54
	Fisher & Zuckor LLC		21 South 21st Street		Philadelphia	PA	19103	8,206.24	1,840.30
	Fort Wayne Basketball Group	Mad Ants	1910 St Joe Center Rd.	Suite 61	Fort Wayne	IN	46825	9,624.00	2,156.25
23	Franklin Sanitation		1611 Rye Beach Road		Huron	OH	44839	633.59	186.94
	Freightquote.com		1495 Paysphere Circle		Chicago	IL	60674	4,633.90	1,039.18
	Fun Express, LLC		PO Box 14463		Des Moines	IA	50306	36.00	8.07
	Fun Express, LLC		PO Box 14463		Des Moines	IA	50306	36.00	8.07

Wings of Medina Liquidation Inc., et al Liquidating Trust
Proposed Final Distribution

As of 11/15/18

Exhibit B

Claim Number	Creditor Name	Credit/Note/Name	Address1	Address2	City	State	Zip	Unsecured Claim	TOTAL	Final Distribution
	Gameday Media		PO Box 2269		LAKE OSWEGO	OR	97035	900.79		202.01
	Garrett Refrigeration, Inc.		9821 Courthouse Rd		SPOTSVLVANIA	VA	22553	125.00		28.03
	Garrow Bros. Draft Service		PO Box 182		Greensburg	PA	15601	212.00		47.54
6	Gaskets Rock, International		504 Parkway View Drive		Pittsburgh	PA	15205	997.01		223.59
	George S. Warren III		1337 Yahres Rd.		Sharon	PA	16146	450.00		100.92
	Gordon Food Service Store, LLC		P.O. Box 2662	1300 Gezon Pkwy SW	Grand Rapids	MI	49501-2992	87.24		19.56
	Grays Steam Cleaning Inc.		PO Box 1033		White Marsh	VA	23183	500.00		112.13
	Great Oaks Cinema		PO Box 11		Wadsworth	OH	44282	250.00		56.06
38	Greater Fort Wayne Inc.		200 E. Main St. #800		Fort Wayne	IN	46802	965.00		216.41
82	Greg Gantzer Inc dba		176-17th St. PO Box 6746		Wheeling	WV	26003	1,717.73		385.21
120	Greg Lippert		511 Walnut Street, Suite 1900		Cincinnati	OH	45202	300,000.00		67,276.98
181	Gross Brothers Plbg & Htg., Inc.		P.O. Box 362		Vermilion	OH	44089	420.87		94.38
	Hall, Philip L		6196 Northlawn Ave		Boardman	OH	44512	50.00		11.21
24	Hapchuk Inc		226 Rankin Road		Washington	PA	15301	519.70		116.55
26	Harrisonburg Electric		89 W. Bruce St		Harrisonburg	VA	22801	4,023.53		902.30
34	Hawk Security System Inc		PO Box 2246		Harrisonburg	VA	22801	434.80		97.51
	Hot Schedules		PO Box 2217		San Antonio	TX	78298-2217	133.20		29.87
	House of LaRose		6745 Southpointe Pkwy		Brecksville	OH	44141	706.95		158.54
	House of LaRose		6745 Southpointe Pkwy		Brecksville	OH	44141	340.70		76.40
	House of LaRose		5221 Bazetta Rd.		Brecksville	OH	44141	419.91		94.17
	Howland Alarm Company		190 Carondelet Plaza, Suite 600		Cortland	OH	44410	37.36		8.38
90	Husch Blackwell LLP		2200 Mercer Butler Pike		Clayton	MO	63105	6,225.58		1,396.13
	Huzzys Refrigeration		P.O. Box 5256		Grove City	PA	16127-3434	449.44		100.79
212	HeartMedia, Inc.		P.O. Box 16533		San Antonio	TX	78258	27,030.40		6,061.75
	IMG College, LLC		P.O. Box 409		SPRINGFIELD	IL	62705	161.00		36.11
	Irish Welding & Carbonic Corp.		1400 College Ave		PALATINE	IL	60055	5,000.00		1,121.28
	J.A. Brundage The Drain Doctor		University Business Office		Buffalo	NY	14212	52.56		11.79
	James Madison University		170 Bluestone Drive, MSC 3516		Niagara Falls	NY	14305	326.25		73.16
	JC Beertech LTD.		4125 Lorain Ave		Harrisonburg	VA	22807	16,250.00		3,644.17
	JC Beertech LTD.		4125 Lorain Ave		Cleveland	OH	44113	213.50		47.88
292	Jerry Sigliano Videography		5100 Goldan Run Lane		Cleveland	OH	44113	176.55		39.59
	Joshen Paper & Packaging		PO Box 368	10 Council Avenue	Hemitage	PA	16148	394.49		88.47
39	Kool Kleen Inc.		PO Box 87	10 Council Avenue	PA	16161	16148	604.46		135.55
	Kristen Ford		173 Gill Road		Wheatland	PA	16161	219.86		49.33
	Lamar Companies		PO Box 96030		Murysville	PA	15868	415.00		93.07
	Legacy Pointe POA		3201 S. Meadowbrook Rd., STE B		Grove City	PA	16127	704.90		158.08
224	Liberty Mutual Insurance		Mall Stop 02S	PO Box 1525	Baton Rouge	LA	70896	3,500.00		784.90
	Liquid Environmental Solutions		PO Box 203371		Springfield	IL	62711	2,610.87		585.50
332	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Dover	NH	03821-1525	16,580.00		3,718.17
	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Dallas	TX	75320-3371	682.44		153.04
13	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Hackensack	NJ	07601	1,165.00		285.74
	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Hackensack	NJ	07601	1,211.92		271.78
	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Hackensack	NJ	07601	663.19		148.72
41	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Hackensack	NJ	07601	186.29		41.78
50	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Hackensack	NJ	07601	260.00		58.31
51	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Hackensack	NJ	07601	230.00		56.06
55	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Hackensack	NJ	07601	588.80		132.04
56	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Hackensack	NJ	07601	270.00		60.55
57	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Hackensack	NJ	07601	230.67		51.73
58	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Hackensack	NJ	07601	1,020.00		228.74
109	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Hackensack	NJ	07601	8,226.93		1,844.94
133	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Hackensack	NJ	07601	27,848.00		6,245.10
356	Liquidity Solutions, Inc.		One University Plaza	Suite 312	Hackensack	NJ	07601	2,000.00		448.51
	Liquidity Solutions, Inc.		940 Concord Pkwy N	Suite 312	Hackensack	NJ	07601	3,909.37		876.70
	Lowes		PO Box 1229		Concord	NC	28027	246.56		55.29
	Mahoning County Sanitary		2959 Canfield Rd.	Suite 4 Brandywine Plaza	Newark	NJ	07101-1229	389.50		87.35
	Manning Engraving Inc.		371 Cleveland Road		Youngstown	OH	44511	40.76		9.14
	Maple City Ice				Norwalk	OH	44857	508.13		114.18
	Maple City Ice				Norwalk	OH	44857	435.50		97.65

Wings of Medina Liquidation Inc., et al Liquidating Trust
Proposed Final Distribution
As of 11/15/18

Exhibit B

Claim Number	Creditor Name	Creditor Name/Address	Address1	Address2	City	State	Zip	TOTAL Unsecured Claim	Final Distribution
	Marshall's Septic Tank Clean		4610 Overview Drive		Fredericksburg	VA	22408	175.00	39.24
	McConvection & Visitors Bur		50 N. WATER AVE		Sharon	PA	16146	300.00	67.28
	McCann Dist		4141 Jacob St		Wheeling	WV	26003	684.85	153.58
103	MCSign Company		8959 Tyler Boulevard		Mentor	OH	44060	500.00	112.13
43	Media Department II, Inc.	Media Department II	12000 Biscayne Blvd Suite 706		Miami	FL	33181	4,326.09	970.15
	Meszaros, Rachel A		700 Richmond Dr		Hemitage	NH	16148	500.00	112.13
	Metropolitan Telecommunication		PO Box 9660		Manchester	NH	03108-9660	1,115.88	250.24
108	Micro Systems		PO Box 1078		Hemitage	PA	16148	1,124.95	252.28
323	Microcom Holdings 5 LLC		c/o Quorum Property Management	8140 Walnut Hill Ln, Ste 400	Dallas	TX	75231	390,339.91	87,536.29
	Midwest PCS Solutions, Inc.		2709 Enterprise Drive		Anderson	IN	46013	1,410.00	316.20
	Midwest PCS Solutions, Inc.		2709 Enterprise Drive		Anderson	IN	46013	1,150.00	257.90
	Midwest PCS Solutions, Inc.		2709 Enterprise Drive		Anderson	IN	46013	639.85	143.45
	Midwest PCS Solutions, Inc.		2709 Enterprise Drive		Anderson	IN	46013	2,918.00	654.38
	Midwest PCS Solutions, Inc.		2709 Enterprise Drive		Anderson	IN	46013	1,475.24	330.83
369	Miria Systems, Inc.		2570 Boulevard of the Generals, Ste. 222		Norristown	PA	19403	20,000.00	4,495.13
	Mirus Info. Tech. Services		820 Gessner	Suite 1600	Houston	TX	77024	5,395.39	1,209.95
	Modern Mailing & Printing		150 Forrest Ave.		SPRINGFIELD	IL	62702	153.50	34.42
73	Mountainair Gas Company		PO Box 5856		Charleston	WV	25361-0656	2,428.74	544.66
	MTW, Inc		70 West Main St		Sharpsville	PA	16150	278.78	62.52
	MTW, Inc		312 Crowlan Road		Sharpsville	PA	16150	173.84	38.98
95	My Employees	A division of David Long & Associates	312 Crowlan Road		Castel Hayne	NC	28429	554.82	124.42
96	My Employees	A division of David Long & Associates	312 Crowlan Road		Castel Hayne	NC	28429	272.04	61.01
	Neumann Co.		PO Box 6208		Wheeling	WV	26003	163.77	36.73
370	New York State Department of Taxation and Finance	Bankruptcy Section	PO Box 5300		Albany	NY	12205-0300	2,240.23	502.39
	Nickles Bakery		10702 Heaven wood Ct		SPOTSYLVANIA	VA	22553	350.00	78.49
	Nicholas Russell		1119 Kings Chapel Road		New Castle	PA	16105	181.76	40.76
	Nick Hazi		PO Box 30		Navarre	OH	44662-0030	102.39	22.96
293	North Carolina Dept Of Labor	Alfred Nickles Bakery	Boiler Safety Bureau	1101 Mail Service Center	Raleigh	NC	57689-1101	80.00	17.94
	NTN Buzztime, Inc		PO Box 841088		Los Angeles	CA	90084-1088	270.63	60.69
	NTN Buzztime, Inc		PO Box 841088		Los Angeles	CA	90084-1088	499.00	111.90
	NTN Buzztime, Inc		PO Box 841088		Los Angeles	CA	90084-1088	8,841.68	1,982.80
	NTN Buzztime, Inc		PO Box 841088		Los Angeles	CA	90084-1088	1,860.92	417.32
60	NUCO2		2800 SE Market Place		Stuart	FL	34987	5,691.42	1,276.34
	Observer Publishing Co		122 S. Main St.		Washington	PA	15301	99.00	22.20
	Office Depot		PO Box 88040		Chicago	IL	60680-1040	1,074.18	240.89
78	Ohio Edison		5001 NASA Blvd		Fairmont	WV	26554	8,211.98	1,841.59
	Ohio Wine Imports, Inc.		1265 Crescent Street		Youngstown	OH	44502	72.74	16.31
	Ohio Wine Imports, Inc.		1265 Crescent Street		Youngstown	OH	44502	376.09	84.34
	Olympic Compactor		PO Box 55287		Houston	TX	77255	398.00	89.25
361	One Lakewood Company LLC, LRC-G Lakewood, LLC	c/o Richard Schroeter	Amer Cunningham Co., L.P.A.	158 S. Main Street, Ste. 1100	Akron	OH	44308	232,915.80	52,232.90
	O'Neill Coffee Company		20 Main Street Ext		West Middlesex	PA	16159	311.00	69.74
	Patton, Elaine M		1343 Glenwood Dr		Sharon	PA	16146	1,991.50	446.61
319	Peach Street Wings, Inc.	Guy C. Fusatine, Esquire	Knox McLaughlin Gonnall & Sennett, P.C.	120 West Tenth Street	Erie	PA	16501	1,519.00	340.65
79	Penn Power		5001 NASA Blvd		Fairmont	WV	26554	9,687.53	2,172.49
372	PepsiCo Sales, Inc.	c/o Joseph D. Frank	FrankGecker LLP	325 North LaSalle Street, Suite 625	Chicago	IL	60654	250,000.00	56,064.15
	Piedmont Business Solutions In		3332 Gibbon Rd		CHARLOTTE	NC	28269	398.00	89.25
118	Pioneer Commerce, LLC	J. Matthew Fisher, Esq.	17 S. High Street, Suite 1220		Columbus	OH	43215	313,658.54	70,339.99
	Pittsburgh Sealfoods		350 Seco Road		MONROEVILLE	PA	15146	910.94	204.28
308	Plur Inc.		PO Box #13		Tallmadge	OH	44278	849.73	190.56
309	Plur Inc.		PO Box #13		Tallmadge	OH	44278	1,728.51	387.63
310	Plur Inc.		PO Box #13		Tallmadge	OH	44278	2,004.29	449.48
311	Plur Inc.		PO Box #13		Tallmadge	OH	44278	4,175.28	936.33
320	Plur Inc.		PO Box #13		Tallmadge	OH	44278	1,824.80	408.22
65	POSprovincers.com		8752 Norwood Lane		Maple Grove	MIN	55369	1,108.50	248.59
	Powell, Gary O		5670 Janet Blvd		Solon	OH	44139	50.00	11.21
37	Professional Food Equip Serv		PO Box 80337		Fort Wayne	IN	46898	333.74	74.84
101	PSNC Energy		220 Operation Way	MC C 222	Cayce	SC	29033	1,603.44	359.58

Wings of Medina Liquidation Inc., et al Liquidating Trust
Proposed Final Distribution
As of 11/15/18

Exhibit B

Claim Number	Creditor Name	Creditor/Notice Name	Address1	Address2	City	State	Zip	Unsecured Claim	Final Distribution
Purchasers Choice Inc.			13841 Roswell Avenue	Suite J	Chino	CA	91710	135.00	30.27
Q S & L Richmond			3G Management	4835 Munson St N.W.	Canton	OH	44718	1,061.66	238.08
Q S & L Erie			7851 Peach St.		Erie	PA	16509	4,224.99	947.48
Q S & L Erie			7851 Peach St.		Erie	PA	16509	6,640.40	1,489.15
Q S & L Waco, Tx			941 Circle In The Woods		Mc Kinney	TX	75069		
QSL Kentwood			3G Management	4835 Munson St N.W.	CANTON	OH	44718	52.50	11.77
328 QSL Realty Plano LLC		c/o David W. Elrod	Gruber Elrod Johansen Hall Shank LLP	1445 Ross Avenue, Suite 2500	Dallas	TX	75202	486,862.00	109,182.01
312 QSL Waco, Inc.		c/o David W. Elrod	Gruber Elrod Johansen Hall Shank LLP	1445 Ross Avenue, Suite 2500	Dallas	TX	75202	75,000.00	16,819.24
Quaker American LLC			10400 49th St		CLEARWATER	FL	33760	1,529.26	342.95
Qualicare		Qualicare Landscape Services, Inc	414 Hollands Prairie #1C		Lewisville	TX	75056	177.88	39.89
R.L. Lipton Distributing, LLC			414 Hollands Prairie Rd		The Colony	TX	75056	766.98	172.00
R.L. Lipton Distributing, LLC			491 McClurg Road		Youngstown	OH	44512	245.64	55.09
R.L. Lipton Distributing, LLC			491 McClurg Road		Youngstown	OH	44512	1,482.84	332.54
Reach			491 McClurg Road		Youngstown	OH	44512	619.88	139.01
Recognition Direct			6440 Flying Cloud Dr	Suite#225	EDEN PRAIRIE	MIN	55344	625.00	140.16
Recognition Direct			PO Box 289		Spring Valley	CA	91976-0289	19.00	4.26
Recognition Direct			PO Box 289		Spring Valley	CA	91976-0289	26.00	5.83
Red Book Solutions			PO Box 289		Spring Valley	CA	91976-0289	31.00	6.95
Red Book Solutions			PO Box 289		Spring Valley	CA	91976-0289	133.20	29.87
150 Reinhart Foodservice, LLC		Kohner, Mann & Kallas, S.C.	33270 Collection Center Drive		Chicago	IL	60693-0332	73.59	16.50
115 Rental Corral #3			33270 Collection Center Drive		Chicago	IL	60693-0332	245,177.08	54,982.57
Republic Services			167 E Budd Street		Milwaukee	WI	53212	9,481.70	2,126.33
289 Restaurant Technologies, Inc.			4200 East 14th Street		Sharon	PA	16146	255.32	57.26
Rich & Shirley's Quickprint			2250 Pilot Knob Rd., Ste. 100		Plano	TX	75074	7,485.58	1,678.69
Richardson Copy Concept Inc			92 - 16th Street		Wheeling	WV	26003	1,203.75	289.95
Righteous Clothing			72 East Cove Avenue		Wheeling	WV	26003	102.36	22.95
Righteous Clothing		Alv Salz, Managing Partner	11495 SE Hwy. 212		Clackamas	OR	97015	589.17	132.13
Righteous Clothing		Alv Salz, Managing Partner	11495 SE Hwy. 212		Clackamas	OR	97015	46.13	10.34
Righteous Clothing		Alv Salz, Managing Partner	11495 SE Hwy. 212		Clackamas	OR	97015	953.83	213.90
Righteous Clothing		Alv Salz, Managing Partner	11495 SE Hwy. 212		Clackamas	OR	97015	861.67	193.24
371 Righteous Clothing Agency, Inc.		Adam J. Webb	Frost Brown Todd LLC	301 East Fourth Street	Cincinnati	OH	45202	28,123.63	6,306.91
Robinson Plumbing			10513 Greenwood Dr.		SPOTSYLVANIA	VA	22553	827.60	185.59
Russ Cuslar			211 East Beach St		Alliance	OH	44601	853.34	191.37
93 Satisfaction Marketing			c/o Fair Harbor Capital, LLC	P.O. Box 237037	New York	NY	10023	2,400.00	538.22
Schenker, Connie L			760 Crestview Drive		Sharpsville	PA	16150	35.00	7.85
275 Scotts Buffalo Wings, Inc.		c/o Guy C. Fustine, Esquire	Knox McLaughlin Gornall & Sennett, P.C.	120 West Tenth Street	Erie	PA	16501-1461	822,335.32	184,414.11
Scotts Buffalo Wings, Inc.			308 Penn Ave.		Sharon	PA	16146	190,000.00	42,608.75
SCP Group			327 Wholesale Lane	PO Box 681	WEST COLUMBIA	SC	29172	98.59	22.11
Senn Brothers			PO Box 900013		WEST COLUMBIA	SC	29172	2,225.32	499.04
SESAC			PO Box 900013		Raleigh	NC	27675-9013	588.80	132.04
SESAC			PO Box 900013		Raleigh	NC	27675-9013	863.28	183.60
SESAC			PO Box 900013		Raleigh	NC	27675-9013	1,007.00	225.83
Shah Commercial Interiors			10701 White Hall Rd		Hagerstown	MD	21740	116.84	26.20
373 Shine United LLC		c/o L. Katie Mason Esq.	Reinhart Boerner Van Deuren S.C.	1000 N. Water Street, STE 1700	Milwaukee	WI	53202	25,000.00	5,606.41
Sisic, Frank J			178 Findlay Ct		Elvira	OH	44035-8868	4,155.12	931.81
Speedy Rooter, Inc			P.O. Box 6337		CHARLOTTESVILLE	VA	22906	125.00	28.03
Spirit of a Hero Foundation			2221 Justin Road	Suite 119	FLOWER MOUND	TX	75028	250.00	56.06
151 Spoiless LLC			P.O. Box 1805		Harrisburg	TX	75028	576.00	129.17
Staples Advantage			Dept DET		Chicago	IL	60696-3689	178.26	39.98
Staples Credit Plan			PO Box 183174		Columbus	OH	43218-3174	290.95	65.25
State Cleaning Solutions		Dept 11 - 0001968775	PO Box 77012		Cleveland	OH	44194-7012	2,148.98	481.92
59 Stewart Fancher			1808 Gibson Drive		Sewickley	PA	15143	800.00	179.41
Super Clean Inc			5210 Crittenden Road		AKRON	NY	14001	-	-
Superior Beverage Group			31031 Diamond Parkway		Solon	OH	44139	219.87	49.31
Superior Beverage Group			31031 Diamond Parkway		Solon	OH	44139	788.16	176.75
Superior Beverage Group			31031 Diamond Parkway		Solon	OH	44139	419.03	93.97
Superior Beverage Group			31031 Diamond Parkway		Solon	OH	44139	764.90	171.53
Superior Beverage Group			31031 Diamond Parkway		Solon	OH	44139	245.62	55.08

Wings of Medina Liquidation Inc., et al/ Liquidating Trust
Proposed Final Distribution
As of 11/15/18

Exhibit B

Claim Number	Creditor Name	Creditor/Ref Name	Address1	Address2	City	State	Zip	TOTAL Unsecured Claim	Final Distribution
62	Superior Beverage Group		31031 Diamond Parkway		Solon	OH	44139	248.43	55.71
63	Superior Beverage Group		31031 Diamond Parkway		Solon	OH	44139	489.09	109.68
64	SURE Date		2281 Lee Rd ST 103		Winter Park	FL	32789	324.43	72.76
65	62 Sunvays Superior Service, INC		5180 W. 164TH St.		Brookpark	OH	44142	3,675.67	824.29
66	63 Sunvays Superior Service, INC		5180 W. 164TH St.		Brookpark	OH	44142	1,501.50	336.72
67	64 Sunvays Superior Service, INC		5180 W. 164TH St.		Brookpark	OH	44142	1,148.60	237.56
22	Tailwind Voice & Data		3500 Holly Lane N		Plymouth	MIN	55447	842.38	188.91
112	Terra Green Precision Landscape		1044 Lervy Ridge Road NW	Suite 10	Concord	NC	28027	3,155.00	707.53
127	The Engraving Place		1945 East State Street		Hermilage	PA	16148	1,017.60	228.20
127	The Farmer's National Bank of Canfield	c/o Attorney Melody Dugic Garzda	Henderson, Covington, Messenger, Newman & 6 Federal Plaza Central, Ste 1300		Youngstown	OH	44503	1,393,615.35	312,527.42
290	THE FRAMING LOFT INC.		45 Concord Rd.		Hermilage	PA	16148	2,617.81	587.06
36	The Herald		PO Box 51	52 S. Dock St.	Sharon	PA	16146	624.00	139.94
80	The Hockey Club of the Ohio Valley		1315 Main Street		Wheeling	WV	26003	312.50	70.08
49	The Illuminating Co		5001 NASA Blvd		Fairmont	WV	26554	3,708.96	831.76
119	The Press/ Westlife		1500 Main St		WHEELING	WV	26003	675.00	151.37
48	The Seals		P.O. Box 760		SANDUSKY	OH	44871-0760	275.00	61.67
48	The Times Leader		2214 Hogan Court		Charlotte	NC	28270	752.48	168.75
74	Tramonte Distributing, Co		1500 Main St		Wheeling	WV	26003	198.00	44.40
75	Trinmark SS Kemp		1267 South Main St		Akron	OH	44301-1391	133.43	29.92
76	Trinmark SS Kemp		1120 Oak Hill Ave.	PO Box 1226	Youngstown	OH	44501-1226	243.17	54.53
77	Trinmark SS Kemp		PO BOX 536326		Pittsburgh	PA	15253-5905	434.14	97.36
84	Trinmark SS Kemp		PO BOX 536326		Pittsburgh	PA	15253-5905	1,163.78	260.99
85	Trinmark SS Kemp		PO BOX 536326		Pittsburgh	PA	15253-5905	99.52	22.32
86	Trinmark SS Kemp		PO BOX 536326		Pittsburgh	PA	15253-5905	35.22	7.90
87	Trinmark SS Kemp		PO BOX 536326		Pittsburgh	PA	15253-5905	1,796.75	32,514.73
88	Trinmark SS Kemp		PO BOX 536326		Pittsburgh	PA	15253-5905	402.93	402.93
89	Trinmark SS Kemp		PO BOX 536326		Pittsburgh	PA	15253-5905	610.59	136.93
90	Trinmark SS Kemp		PO BOX 536326		Pittsburgh	PA	15253-5905	1,185.87	285.94
91	Trinmark SS Kemp		PO BOX 536326		Pittsburgh	PA	15253-5905	478.94	107.41
92	Trinmark SS Kemp		PO BOX 536326		Pittsburgh	PA	15253-5905	56.98	12.78
93	Trinity Mechanical Systems,		14036 South Lakes Dr.		Charlotte	NC	28273	1,817.59	407.61
94	Trinity Shipping Supplies		12575 Uline Drive		Pleasant Prairie	WI	53158	326.48	73.22
95	United Telephone Company of Ohio d/b/a Centurylink		359 Bert Kouns		Shreveport	LA	71106	1,495.52	335.36
357	University QS&L, LLC		1024 Pleasant Valley Rd.		Harrisonburg	VA	22801	347,338.58	77,892.96
358	USA Label Express, Inc.		11206 Industrial Parkway N.W.	PO Box 518	Bolivar	OH	44612	317.35	71.17
359	Valley Watch Dog		PO Box 630		Wheeling	WV	26003	1,800.00	403.66
360	Vector Security		PO Box 89462		Cleveland	OH	44101-6462	89.92	20.17
361	Vector Security		PO Box 89462		Cleveland	OH	44101-6462	55.95	12.55
362	Vector Security		PO Box 89462		Cleveland	OH	44101-6462	80.20	17.99
363	Vendor Safe Tech-		100 Allegheny Drive, Suite 200	Thorn Hill Industrial Park	Warrendale	PA	15086	47.95	10.75
364	Vendor Safe Tech-		7324 Southwest Freeway	Suite 1700	Houston	TX	77074	79.95	17.93
365	Vendor Safe Tech-		7324 Southwest Freeway	Suite 1700	Houston	TX	77074	79.95	17.93
366	Vendor Safe Tech-		7324 Southwest Freeway	Suite 1700	Houston	TX	77074	79.95	17.93
367	Vendor Safe Tech-		7324 Southwest Freeway	Suite 1700	Houston	TX	77074	1,000.00	224.26
368	Vendor Safe Tech-		7324 Southwest Freeway	Suite 1700	Houston	TX	77074	79.95	17.93
369	Vendor Safe Tech-		140 West St	Suite 1700	Houston	TX	77074	74.95	16.81
370	Verizon		140 West St		New York	NY	10013	52.10	11.68
371	Versacor		2825 Exchange Blvd.	Suite 104	New York	NY	10013	260.83	58.49
372	Viatech Publishing Solutions		PO Box 503433		Southlake	TX	76082	256.55	57.53
373	Viatech Publishing Solutions		PO Box 503433		Saint Louis	MO	63150-3433	418.86	93.93
374	Vindicator		PO Box 780		Saint Louis	MO	63150-3433	899.47	201.71
375	Virginia Eagle Distribution		PO Box 496		Youngstown	OH	44501-0780	975.00	218.65
376	Waste Management		544 S. Independence Blvd.		Verona	VA	24482	1,199.40	268.97
377	Wells Fargo Bank, National Association		Grant Quarry	PO Box 105453	Virginia Beach	VA	23452	3,005.52	674.01
378	1 Wells Fargo Financial Leasing, Inc.		Uimer & Berne LLP	1660 West 2nd Street, Ste. 1100	ATLANTA	GA	30348	359.13	80.54
379	2 Wells Fargo Financial Leasing, Inc.		800 Walnut Street MAC N0005-055		Cleveland	OH	44113-1448	2,192,771.62	491,743.47
380					Des Moines	IA	50309	3,642.72	816.90
381					Des Moines	IA	50309	52,890.84	11,847.66

Wings of Medina Liquidation Inc., et al Liquidating Trust
Proposed Final Distribution
As of 11/15/18

Exhibit B

Claim Number	Creditor Name	Creditor/Notice Name	Address 1	Address 2	City	State	Zip	TOTAL Unsecured Claim	Final Distribution
	Wessco		P.O. Box 32428		LOUISVILLE	KY	40232	1,562.50	350.40
	Wheeling Linen		PO Box 270		Wheeling	WV	26003	352.78	79.11
	WICS New Channel		2680 E. Cook St.		SPRINGFIELD	IL	62703	240.00	53.82
	Wilhelms Welding		PO Box 224		TRIADPHIA	WV	26059	175.00	39.24
	Windstream		PO Box 9001111		Louisville	KY	40290-1908	2,743.80	615.32
	Wine & Bev Merchants of West Virginia		3 Springs Dr.		Weirton	WV	26062	1,289.60	289.20
	WTRF TV		201 Humboldt Street		Rochester	NY	14610	245.00	54.94
	Youngstown Grinc ng Service		1010 Mahoning Ave.		Youngstown	OH	44502	66.78	14.98
	Youngstown Grinc ng Service		1010 Mahoning Ave.		Youngstown	OH	44502	66.78	14.98
	Youngstown Grinc ng Service		1010 Mahoning Ave.		Youngstown	OH	44502	45.00	10.09
TOTALS								12,092,358.44	2,711,790.99

Total - Claimants with received TIN information

Exhibit continues on next page

Wings of Medina Liquidation Inc., et al Liquidating Trust
Proposed Final Distribution
As of 11/15/18

Exhibit B

Claim Number	Creditor Name	Creditor/Notice Name	Address 1	Address 2	City	State	Zip	TOTAL Unsecured Claim	Final Distribution
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The claimants listed below have NOT returned a W-9 to the Trustee. Pursuant to Sections 6.3.3 and 6.4.2(b) of the Joint Plan of Liquidation of the Debtors and the Official Committee of Unsecured Creditors, the Liquidating Trustee has requested that claimants that have not returned a W-9 to the Trustee not receive a Final Distribution. If this request is approved, these claimants will not receive a Final Distribution and the funds noted below will be reallocated among all remaining general unsecured creditors on a pro-rata basis. As noted in the Final Distribution Motion, these claimants have until the entry of the Order approving the Final Distribution Motion to submit a properly executed and signed W-9 to the Liquidating Trustee, otherwise these claimants will NOT receive a Final Distribution from the Trust

Alan Molocosa	323 Springbrook Dr., Apt 205	Medina	OH	44256	50.00	11.21
Arkadin, Inc.	PO Box 347261	Pittsburgh	PA	15251-4261	487.14	109.24
Band - Taylor Bree	12010 Satter Drive	Fredericksburg	TX	76202	250.00	56.06
Ben E. Keith	P.O. Box 2185	Denton	TX	76202	393.80	88.31
Beverage Dist	3800 King Ave.	Cleveland	OH	44114	534.16	119.79
Brandon Dombard	12912 Oak View Blvd.	Garfield Hts.	OH	44125	50.00	11.21
Capital City Mechanical Service	P.O. Box 481910	Charlotte	NC	28269	1,394.00	312.61
Christine A. Thomas	305 Elizabeth Street	Glen Dale	WV	26038	50.00	11.21
Christopher Calhins	1140 Skyline Dr.	New London	NC	28127	75.00	16.82
Cioello, Michael J	3020 Maplewood Dr	Sharpsville	PA	16150	500.00	112.13
Comfort Suites Near Stonebrar	4796 Memorial Dr.	The Colony	TX	75056	3,452.80	774.34
Corey Dobson	10941 Huntington wood Cir	Fredericksburg	VA	22407	60.00	13.46
Diviesla, Daniele B	2867 Sweet Flag Way	Slow	OH	44224	50.00	11.21
Dolgowicz, Brian J	169 Chester Avenue	Wadsworth	OH	44281	500.00	112.13
Dreamscapes	2002 Sheldon Lane	Caleit	OH	20119	150.00	33.64
Garda CL Great Lakes	Lockbox #233209	Chicago	IL	60689-5332	267.76	60.05
Hercules Cleaning Services	5735 Walcott Ave	Fairfax	VA	22030	350.00	78.49
James Tammeloff	237 Silvan Lane	Madison	VA	22727	400.00	89.70
Jamli Gearing	11162 Blossom Ave.	Parma Heights	OH	44130	50.00	11.21
Jeff Muirhead	5879 Butler Grange Rd.	Salem	OH	44460-9555	50.00	11.21
John David	3960 Claridge Dr.	Austintown Township	OH	44511	319.40	71.63
Loonis Amored US, LLC	Dept. Ch. 10500	Palatine	IL	60055-0500	979.71	219.71
Mark Jacobson	37 SMITH AVENUE	Sharon	PA	16146	145.00	32.52
Michael Jones	A-1 Snowplowing	Youngstown	OH	44505	150.00	33.64
Mike Mazurek & Sons	7683 Thompson Sharpsville Rd.	Burghill	OH	44404	190.00	42.61
Nate Tomko	167 Taylor Ave.	Sharon	PA	16146	550.00	123.34
Newberry, Jennifer L	1180 Clark Rd	Eron Valley	PA	16120	50.00	11.21
Prolap	337 Nugent Dr.	Lincoln	IL	62856	100.00	22.43
QS & L Douglasville	101 Chestnut Street	Sharon	PA	16146	912.51	204.64
Rob Multari	68 Wyrfield Lane	New Wilmington	PA	16142	146.54	32.86
Sani Serve Inc.	PO Box 985	Buffalo	NY	14221-0985	91.35	20.49
Southern Wine & Spirits	PO Box 864860	Orlando	FL	32886-4860	172.14	38.60
Squeegie Pros., Inc	1219 River Highway	Mooreville	NC	28117	469.00	105.18
Stanley Convergent Security	Dept Ch 10651	Palatine	IL	60055	154.74	34.70
Vanessa McKelvey	9311 St. Rd. 224	Deerfield	OH	44411	50.00	11.21
Total - Claimants not providing TIN information					13,595.15	3,048.80

EXHIBIT C

Wings of Medina Liquidation Inc., et al/ Liquidating Trust
Final Distribution Cash Forecast
as of 11/15/18

Exhibit C

	<u>11/15/2018</u>
<u>ASSETS</u>	
Bank Account balance	2,921,208.96
Anticipated Interest on Cash on Deposit	500.00
Available funds for distribution	<u>2,921,708.96</u>
 <u>PROJECTED EXPENSES</u>	
Remaining Administrative Costs of Estate - 2018	81,252.60
Insurance renewal & tail coverage	32,000.00
2019 expenses (tax returns & Estate close-out)	64,000.00
UST Fees - 2018	29,616.57
Total - Projected Expenses	<u>206,869.16</u>
Available funds for Distribution	2,714,839.80
Total General Unsecured Claims	12,105,953.59
 Final Distribution %	 22.4%
 Total projected estimated recovery for General Unsecured Claims	 97.4%

EXHIBIT D

Wings of Medina Liquidation Inc., et al/ Liquidating Trust
Debtors' Files in Ohio Storage
November 9, 2018

Exhibit D

Container No.	Year	Entity	Item
11	2007	Austintown	Accounts Payable
12	2007	Austintown	Accounts Receivables - A to Q
4	2008	Austintown	Accounts Payable - Payments
18	2008	Austintown	Accounts Payable - A to R
13	2009	Austintown	Accounts Payable
36	2010	Austintown	Accounts Payable - A to E
40	2010	Austintown	Accounts Payables - R to Y
43	2010	Austintown	Accounts Payables - G to R
21	2007	Best Wings	Accounts Receivables
59	2007	Best Wings	Accounts Receivables
20	2008	Best Wings	Accounts Payable - A to Center Capital
46	2008	Best Wings	House Accounts Statements
60	2008	Best Wings	Accounts Receivables
71	2008	Best Wings	Accounts Payables
7	2009	Best Wings	Accounts Payable - RH to Z
33	2009	Best Wings	Accounts Payables
9	2010	Best Wings	Accounts Payable - A to L
54	2010	Best Wings	Bank Recs/Deposits - A to Z
75	2010	Best Wings	Accounts Payables
16	2007	Boardman	Accounts Payable
23	2008	Boardman	Accounts Payables
55	2009	Boardman	Accounts Payables - A to Z
62	2009	Boardman	Payroll
42	2010	Boardman	Accounts Payables - A to Z
56	2007	Boardman/Sharon	Accounts Payables
10	2007	Cadillac	Accounts Payable - Giant Eagle
17	2007	Cadillac	Accounts Payable/Bank Depoist Slips - A to GE
31	2008	Cadillac	A to Giant Eagle #8
41	2008	Cadillac	Invoices
15	2009	Cadillac	Accounts Payable
19	2009	Cadillac	Accounts Receivables
27	2009	Cadillac	Accounts Receivables #2
22	2008	Franchising	Accounts Payables - E to Z
30	2009	Franchising	Accounts Payable #2
35	2009	Franchising	RPM Invoices
51	2009	Franchising	A to D
37	2010	Franchising	JO to P
38	2010	Franchising	O to J
61	2006-2008	Franchising	Payroll

Wings of Medina Liquidation Inc., et al/ Liquidating Trust
Debtors' Files in Ohio Storage
November 9, 2018

Exhibit D

Container No.	Year	Entity	Item
3	2007	General	Accounts Payable - Payments Copies
29	2007	General	Weekly Inventory Accounting
32	2007	General	Period 2 Accounts Payable
70	2007	General	Payroll
74	2007	General	Bank Recs
1	2008	General	Accounts Payable - A to E
65	2008	General	Payroll
67	2008	General	Bank Recs
47	2009	General	Payroll
66	2009	General	Payroll
69	2009	General	Accounts Payables
73	2009	General	Payroll
5	2010	General	Bank Recs/Accounts Payable - Payments
49	2010	General	Flash Reports
64	2008-2009	General	Payroll
63	2009-2010	General	Payroll
44	2006-2010	RPM	RPM
14	2008	Sharon/Cadillac	Accounts Payable
28	2010	Sharon/Valley View	Reinhart
45	2010	Sheffield	Accounts Payables
53	2009	State College	Unknown
2	2007	Valley View	Accounts Payable - Payments
57	2007	Valley View	Payroll
24	2008	Valley View	Accounts Payables - H to Z
8	2009	Valley View	Accounts Payable/Accounts Receivables
25	2009	Valley View	Accounts Payables- H to Z
26	2009	Valley View	Accounts Payables - A to H
34	2010	Valley View	Accounts Payables - A to G
48	2010	Valley View	Accounts Payables
72	2010	Valley View	Accounts Payables - P to Z
58	2002	Valley View/Cranberry	Invoices
52	2009	Vermillion	Accounts Payables
6	2010	Vermillion	Accounts Receivables/Accounts Payable/Check Copies
39	2009	Wheeling	Accounts Payables
50	2010	Wheeling	Accounts Payables - F to T
68	2010	Wheeling	A to E

EXHIBIT E

43 Fed.Appx. 820

This case was not selected for publication in the Federal Reporter. Not for Publication in West's Federal Reporter See Fed. Rule of Appellate Procedure 32.1 generally governing citation of judicial decisions issued on or after Jan. 1, 2007. See also Sixth Circuit Rule 28. (Find CTA6 Rule 28) United States Court of Appeals, Sixth Circuit.

In re: FEDERATED DEPARTMENT STORES, INC., et al., Debtors, Christopher Spierer; Marion Spierer, Appellants, v. Federated Department Stores, Inc.; Allied Stores Corporation; Bloomingdale's Department Stores, Inc., Appellees.

No. 01-4242.

|
Aug. 5, 2002.

Synopsis

Claimants appealed bankruptcy court's entry of final decree closing Chapter 11 case. The United States District Court for the Southern District of Ohio, Sandra S. Beckwith, J. dismissed appeal as moot, and claimants appealed. The Court of Appeals held that Chapter 11 case was fully administered, and thus final decree closing case was properly entered.

Affirmed.

West Headnotes (1)

[1] Bankruptcy

↪ Liquidation, Distribution, and Closing

Chapter 11 case was fully administered, and thus final decree closing case was properly entered, where plan had been confirmed for eight years and debtor had taken all actions required by plan; resolution of still-unresolved prepetition personal injury claim would be achieved either through court-approved alternative dispute resolution procedure or

through litigation in court where underlying action was pending. Bankr.Code, 11 U.S.C.A. § 350(a); Fed.Rules Bankr.Proc.Rule 3022, 11 U.S.C.A.

5 Cases that cite this headnote

***820** Before SILER, COLE, and CLAY, Circuit Judges.

ORDER

****1** Christopher and Marion Spierer (the "Spierers") appeal a district court judgment that dismissed an appeal from the bankruptcy court's June 25, 2001, order granting final decrees in the debtors' (Federated Department Stores, Inc., Allied Stores Corporation and certain of their subsidiaries) Chapter 11 cases. The parties have expressly waived oral argument and this panel unanimously agrees that oral argument is not needed. See Fed. R.App. P. 34(a).

On January 15, 1990, the debtors each commenced a voluntary case under Chapter 11 of the Bankruptcy Code. Pursuant to orders of the bankruptcy court, the Chapter 11 cases were consolidated for procedural purposes only and were jointly administered. On October 28, 1991, the reorganized debtors filed with the bankruptcy court their Third Amended Joint Plan of Reorganization under Chapter 11 ("Plan"). On January 10, 1992, the bankruptcy court entered its Findings of Facts, Conclusions of Law and Order Confirming the Plan. The effective date of the Plan was February 4, 1992. The Plan provided for the creation of Federated, Allied, Bloomingdale's and other debtors as reorganized debtors from and after the effective date.

In 1990, the Spierers filed a proof of claim in the Chapter 11 cases based on allegations that they were injured by exposure ***821** to perfume in a Bloomingdale's store prior to the filing of the Chapter 11 cases. The debtors filed with the bankruptcy court their motion for Withdrawal of Excess Funding From Disputed Claims Reserve (the "Withdrawal Motion"). On February 16, 2001, the Spierers filed their opposition to the Withdrawal Motion and a Cross Motion to Lift Automatic Stay ("Automatic Stay Motion"). On May 18, 2001, the

bankruptcy court granted the Withdrawal Motion but denied the Automatic Stay Motion. On May 29, 2001, the Spierers filed a notice of appeal from the bankruptcy court's May 18, 2001, order. The district court dismissed the appeal on October 31, 2001. On November 19, 2001, the Spierers filed a notice of appeal, in this court, from the district court's October 31, 2001 judgment. That appeal is currently pending in appeal No. 01-4241.

On May 8, 2001, the debtors filed a Motion and Notice for a Final Decree (the "Final Decree Motion") requesting the bankruptcy court to enter final decrees in three of the four remaining Chapter 11 cases. On May 18, 2001, the Spierers filed an objection to the Final Decree Motion asserting that final decrees should not be entered in the debtors' Chapter 11 cases because unresolved disputes existed between the debtors and the Spierers related to the Withdrawal Motion and the Spierer Automatic Stay Motion.

After the filing of the Final Decree Motion and prior to the hearing on the Final Decree Motion, the bankruptcy court entered the Spierer Withdrawal/Automatic Stay Order. On June 20, 2001, the bankruptcy court held a hearing on the Final Decree Motion. No one appeared at the hearing on behalf of the Spierers. On June 25, 2001, the bankruptcy court entered a Final Decree under 11 U.S.C. § 350(a) closing the Chapter 11 cases. Pursuant to the Final Decree, the bankruptcy court retained jurisdiction over any issues related to the Spierer Withdrawal/Automatic Stay appeal. The Spierers filed a notice of appeal of the Final Decree on July 2, 2001. On October 31, 2001, the district court entered an order dismissing the Spierers' Final Decree appeal as moot because the Spierer Withdrawal/ Automatic Stay appeal had been dismissed. Judgment dismissing the appeal was entered that same day. It is from this judgment that the Spierers appeal.

****2** When this court considers an appeal taken from the district court's final order in a bankruptcy case, the court independently reviews the bankruptcy court's decision. See *Koenig Sporting Goods, Inc. v. Morse Rd. Co. (In re Koenig Sporting Goods, Inc.)*, 203 F.3d 986, 988 (6th Cir.2000). In doing so, the court reviews the bankruptcy court's findings of fact for clear error and its conclusions of law *de novo*. See *Millers Cove Energy Co., Inc. v. Moore (In re Millers Cove Energy Co., Inc.)*, 62 F.3d 155, 157 (6th Cir.1995). "A finding [of fact] is "clearly erroneous" when although there is evidence to support

it, the reviewing court on the entire evidence is left with a definite and firm conviction that a mistake has been committed.'" *Anderson v. City of Bessemer City*, 470 U.S. 564, 573, 105 S.Ct. 1504, 84 L.Ed.2d 518 (1985) (quoting *United States v. United States Gypsum Co.*, 333 U.S. 364, 395, 68 S.Ct. 525, 92 L.Ed. 746 (1948)).

The Spierers argue that the entry of the final decrees in the Chapter 11 cases was inappropriate. Specifically, they argue that the Chapter 11 cases are not fully administered because of the unresolved disputes that are subject to the Spierer Withdrawal/Automatic Stay appeal. Title 11 U.S.C. § 350(a) provides for the closing of a case after an estate has been "fully administered." See 11 U.S.C. § 350(a). Bankruptcy Rule 3022 addresses final decrees ***822** in Chapter 11 proceedings with similar language. The phrase "fully administered" is not defined by the Bankruptcy code or the Federal Rules of Bankruptcy Procedure. The Advisory Committee Note to the 1991 amendment to Bankruptcy Rule 3022 states:

Entry of final decree closing a chapter 11 case should not be delayed solely because the payments required by the plan have not been completed. Factors that the court should consider in determining whether the estate has been fully administered include (1) whether the order confirming the plan has become final, (2) whether deposits required by the plan have been distributed, (3) whether the property proposed by the plan to be transferred has been transferred, (4) whether the debtor or the successor of the debtor under the plan has assumed the business or the management of the property dealt with by the plan, (5) whether payments under the plan have commenced, and (6) whether all motions, contested matters, and adversary proceedings have been finally resolved.

Bankr.R 3022 advisory committee's note (1991).

Bankruptcy Rule 3022 is intended to allow bankruptcy courts flexibility in determining whether an estate is fully

administered. See *In re Jay Bee Enters., Inc.*, 207 B.R. 536, 539 (Bankr.E.D.Ky.1997). A court should review each request for entry of a final decree on a case-by-case basis and analyze the factors set forth in Rule 3022, along with any other relevant factors, in determining whether an estate has been fully administered. *Id.* However, not all the factors set forth in the Advisory Committee Note need to be present to establish that a case is fully administered for final decree purposes. See *In re Mold Makers, Inc.*, 124 B.R. 766, 768-69 (Bankr.N.D.Ill.1990).

****3** In order to allow the bankruptcy court as much flexibility as possible to determine whether a case is fully administered, the Advisory Committee Note provides that

Entry of a final decree closing a Chapter 11 case should not be delayed solely because the payments required by the plan have not been completed....

The court should not keep the case open only because of the possibility that the court's jurisdiction may be invoked in the future. A final decree closing the case ... does not deprive the court of jurisdiction to enforce or interpret its own orders and does not prevent the court from reopening the case for cause pursuant to § 350(b) of the [Bankruptcy] Code.

Fed. R. Bankr.P. 3022 advisory committee note.

Upon review, we conclude that the record in this case supports the bankruptcy court's finding that the Chapter 11 cases were fully administered. The Chapter 11 cases have been open since 1990 and the Plan has been confirmed since 1992. It is undisputed that the debtors have taken all actions required by the plan. The only unresolved claims in these cases involve alleged personal injuries which claims will be resolved either through the court-approved alternative dispute resolution procedure or through litigation in state or federal court where the respective underlying action is pending. Accordingly, the bankruptcy court properly entered the final decrees in these Chapter 11 cases as there was no need for the cases to continue to be open.

Finally, the district court was within its authority to dismiss the Spierers' Final Decree appeal as moot upon entry of the October 31, 2001 judgment for the Spierer Withdrawal/Automatic Stay appeal.

***823** Accordingly, the district court's judgment that dismissed an appeal from the bankruptcy court's June 25, 2001, order granting final decrees in the debtors' Chapter 11 cases is affirmed.

All Citations

43 Fed.Appx. 820, 2002 WL 1809094

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION
(AKRON)

IN RE:

WINGS OF MEDINA LIQUIDATION, INC.,
ET AL.¹

Debtors

CASE NO. 15-52722-AMK

Case Nos. 15-52722; 15-52726 through
15-52732; 15-52734 through 15-52735;
15-52737 through 15-52738; 15-52740
through 15-52749; 15-52751 through 15-
52754
(Joint Administration under Case No. 15-
52722)

* * * *

¹ The Debtors and the last four digits of the Debtors' United States Tax Identification Number following in parentheses are: Wings of Medina, Inc. (8260); Wings Operations, Inc. (2667); Wings Management, Inc. (1988); Wings Franchising Corporation (1589); Steak & Wings Liquidation, Inc. (7669); Wings Sauces, Inc. (8951); Wings Intellectual Properties Liquidation Corporation (9985); Wings of Buffalo, Inc. (6439); Wings of Sheffield Liquidation, Inc. (5326); Wings of Plano Liquidation, Inc. (6701); Wings of Warren Liquidation, Inc. (3865); Wings of Independence, Ohio Liquidation, Inc. (0166); Wings of Newport News Liquidation, Inc. (3858); Wings of Lakewood Liquidation, Inc. (1575); Wings of Harrisonburg Liquidation, Inc. (4832); Wings of Concord Liquidation, Inc. (9262); Wings of Carrollton Liquidation, Inc. (7632); Wings of Fort Wayne Liquidation, Inc. (3079); Wings Holdings Liquidation, Inc. (6457); Best Wings Liquidation, Inc. (1339); Wings of Wheeling Liquidation, Inc. (2220); Wings of Vermillion Liquidation, Inc. (5207); Wings of Springfield Liquidation, Inc. (9745); Wings of Springfield Realty Liquidation, Inc. (9589); Wings of Fredericksburg Liquidation, Inc. (4887); Wings of Medina Reality Liquidation, Inc. (8418); and Wings Aggregator Inc. (1263).

**ORDER UPON LIQUIDATING TRUSTEE'S MOTION FOR APPROVAL OF FINAL
DISTRIBUTION, DESTRUCTION OF REMAINING RECORDS AND ENTRY OF
FINAL DECREE CLOSING CHAPTER 11 CASES**

This matter having come before this Court on the *Motion of Mark D. Kozel, Liquidating Trustee, for Approval of Final Distribution, Destruction of Remaining Records and Entry of Final Decree Closing Chapter 11 Cases* [Docket No. ____] (the "Motion"); the Court finds that it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 1408 and 1409; the Court finds that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); the Court finds that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; the Court finds that no response to the Motion was filed; the Court finds that these Chapter 11 Cases have been fully and finally administered; the Court finds that good and sufficient justification for the relief requested in the Motion, and that, on the record herein and after due deliberation thereon, good and sufficient cause exists for granting the relief requested therein; accordingly.

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED in its entirety.
2. Capitalized terms shall have the meaning ascribed thereto in the Motion.
3. The parties listed on Exhibit A to the Motion have failed to meet the minimum threshold required for distribution such claims held by such parties are Disallowed and the Trust and Trustee shall have no further obligation with regard to such parties and Claims.
4. Subject to the foregoing, the Trustee is authorized to remit the Final Distribution to Holders of Allowed Claims in such amounts as set forth on Exhibit B to the Motion.

5. The Trustee is hereby authorized to destroy any and all remaining records of the Trust, including without limitation the Ohio Records.

6. Upon completion of his final tasks of making the Final Distribution, preparing and filing final tax returns, settling all final expenses of the Trust and making a final payment of all residual dollars to charitable organization Community Legal Aid (Akron) the Trustee shall be fully and finally released and discharged from any and all assignments and responsibility under the Trust, the Joint Plan, the Confirmation Order or otherwise in these Bankruptcy Cases.

7. KCC is fully and finally released and discharged from any and all assignments and responsibility under the Trust, the Joint Plan, the Confirmation Order or otherwise in these Bankruptcy Cases.

8. Pursuant to Section 350 of the Bankruptcy Code, a final decree in these Bankruptcy Cases shall be entered.

9. The Court retains jurisdiction to determine any disputes regarding this Order.

#

Approved and Submitted by:

/s/ Christopher W. Peer

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